

ID: CCA_2010031113083337

Number: **201016057**

Office:

Release Date: 4/23/2010

UILC: 6224.01-01

From:

Sent: Thursday, March 11, 2010 1:08:38 PM

To:

Cc:

Subject: RE: Agreements

A pass-thru partner can sign an agreement binding the indirect partners. I.R.C. 6224(c)(1)(last sentence). Since your settling partner is a tier, only its general partner/TMP need to sign.

For a source partnership that wants to pay the tax for its partners, the TMP and notice partners should agree since the TMP only has power to bind non-notice partners